

GAMING REQUEST FOR APPEAL

Department Use Only

Please Print or Type

Name of Permittee:	_____	Permit No.:	_____
Name of Operator:	_____	License No.:	_____
Name of Pull-Tab Distributor:	_____	License No.:	_____

Mailing Address: _____ Street No. or PO Box _____ City, Municipality, State and Zip Code	Name of Primary or Contact Person: _____ Daytime Telephone Number: _____ Ext. No. _____ Fax Number: _____
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Date of Notice of Assessment, Denial of Permit or License, Suspension or Revocation of Permit or License or Informal Conference Decision. _____	Type of Assessment or Action: (check appropriate box) <table border="0"><tr><td><input type="checkbox"/> 3% Pull-Tab Tax</td><td><input type="checkbox"/> Denial of Permit or License</td></tr><tr><td><input type="checkbox"/> 1% Additional Fees</td><td><input type="checkbox"/> Order of Prohibition</td></tr><tr><td><input type="checkbox"/> Permit or License Fees</td><td><input type="checkbox"/> Informal Conference Decision</td></tr><tr><td><input type="checkbox"/> Suspension or Revocation of Permit / License</td><td></td></tr></table>	<input type="checkbox"/> 3% Pull-Tab Tax	<input type="checkbox"/> Denial of Permit or License	<input type="checkbox"/> 1% Additional Fees	<input type="checkbox"/> Order of Prohibition	<input type="checkbox"/> Permit or License Fees	<input type="checkbox"/> Informal Conference Decision	<input type="checkbox"/> Suspension or Revocation of Permit / License	
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<input type="checkbox"/> Permit or License Fees	<input type="checkbox"/> Informal Conference Decision								
<input type="checkbox"/> Suspension or Revocation of Permit / License									

	YES	NO
Do you request an informal conference? (This does not apply if this is an appeal from an informal conference decision.)	<input type="checkbox"/>	<input type="checkbox"/>
If yes, please check your preference: <input type="checkbox"/> Telephone <input type="checkbox"/> Correspondence; submit argument and evidence in writing with this appeal <input type="checkbox"/> In person at: <input type="checkbox"/> Juneau <input type="checkbox"/> Anchorage		
Do you request a formal hearing to appeal an informal conference decision)?	<input type="checkbox"/>	<input type="checkbox"/>
Do you wish to be represented by an attorney, CPA, or other representative? (If yes, please complete the attached Power of Attorney, Form 04-0852.)	<input type="checkbox"/>	<input type="checkbox"/>

EXPLANATION OF REQUEST FOR APPEAL: Please state: (a) action with which you disagree; (b) facts; (c) law; (d) agreed findings.
(See instructions on back.) If additional space is needed, you may attach additional sheets.

Under penalty of perjury, I declare that I have examined this request for appeal, including accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. If prepared by a person other than the primary member in charge of games or officer of permittee organization, operator or pull-tab distributor, the declaration is by

_____ Date	_____ Signature	_____ Title
_____ Date	_____ Preparer's Printed Name and Signature	_____ Title
	_____ Preparer's Address	_____ Preparer's Daytime Telephone

**Instructions
Request for Appeal
General Information**

1. APPEAL PROCESS. You may appeal a Division action before it becomes final. Appeal rights arise where the Division denies issuance or renewal of a permit, license or registration, or moves to suspend or revoke, or issues an order prohibiting an action in violation of law or regulation. The appeal process involves the right to an informal conference, and then a formal hearing if the informal conference does not resolve the matter. The informal conference will be conducted by a Division Appeals Officer, who will write an informal conference decision. You may appeal an informal conference decision by requesting a formal hearing. The period for filing an appeal starts on the post-mark date of the informal conference decision. If you appeal a formal hearing decision, you must file the appeal with the superior court. Appeal procedures are in 15 AAC 05.010—15 AAC 06.040.

2. TIME FOR APPEAL. The time in which to file an appeal depends upon the type of action.

a. If you appeal a notice of denial under 15 AAC 160.110(h), or a notice of suspension or revocation under 15 AAC 160.880(b), you must request an informal conference within 30 days after the notice is mailed. If the informal conference decision upholds the suspension or revocation action, you may request a formal hearing under 15 AAC 160.910. This request must be filed within 15 days from the date the appealed action becomes effective.

b. If you respond to a notice of immediate suspension under 15 AAC 160.885, you must respond within the time specified by the Division notice. If an appeals officer affirms the immediate suspension, and you disagree with the written affirmation, you may file an appeal by the later of the effective date of the original order or five days after the appeals officer's decision is issued.

c. If you respond to a notice of denial under 15 AAC 160.886, you must respond within the time specified by the Division notice. If an appeals officer affirms the denial, and you disagree with the written affirmation, you may file an appeal by the later of January 1 of the year for which renewal is sought, or the expiration of any temporary permit issued to you.

3. INFORMAL CONFERENCE. The informal conference will be held in person, through correspondence, by telephone, or by other electronic means. The relevant portion of the Division file will be available, and the Division's action will be explained. If you wish to present facts and information to support your position, you must submit all pertinent books, records, schedules and other documents, which the Division may copy. Upon Division request, you must submit additional information. After considering the facts, information and arguments presented at the informal conference, the Division will promptly render a written decision. If the Division believes that modification of the action is appropriate, modification will be made and reflected in the written decision. The informal conference decision is final for purposes of appeal to a formal hearing, but is not a final administrative determination for purposes of appeal to the superior court.

4. FORMAL HEARING. If you file a timely formal hearing request, the Department of Revenue will refer the appeal to the Department of Administration, Office of Administrative Hearings. The request must state the nature of your objection, the relief sought, and the grounds for the objection. The Office of Administrative Hearings will appoint an administrative law judge [ALJ] and notify you of the appointment. The ALJ will notify you of the date of either a prehearing conference or the hearing. The ALJ exercises all powers necessary for the orderly and expeditious conduct of the hearing, and will issue a written decision containing findings of fact and conclusions of law. Upon adoption by the Commissioner of Revenue, the written decision is the final administrative decision of the Department for purposes of appeal to the superior court.

A request for a formal hearing must be filed with the Commissioner of Revenue, Box 110420, Juneau, Alaska 99811-0400.